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(Original Signature of Member)

117TH CONGRESS  
1ST SESSION

**H. R.** \_\_\_\_\_

To amend the Internal Revenue Code of 1986 to provide an exclusion from  
gross income for AmeriCorps educational awards.

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**IN THE HOUSE OF REPRESENTATIVES**

Mr. LARSON of Connecticut introduced the following bill; which was referred  
to the Committee on \_\_\_\_\_

\_\_\_\_\_  
**A BILL**

To amend the Internal Revenue Code of 1986 to provide  
an exclusion from gross income for AmeriCorps edu-  
cational awards.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

3       **SECTION 1. SHORT TITLE.**

4       This Act may be cited as the “Segal AmeriCorps  
5       Education Award Tax Relief Act of 2021”.

1   **SEC. 2. EXCLUSION FROM GROSS INCOME OF AMERICORPS**  
2                   **EDUCATIONAL AWARDS.**

3           (a) IN GENERAL.—Paragraph (2) of section 117(c)  
4 of the Internal Revenue Code of 1986 is amended by strik-  
5 ing “or” at the end of subparagraph (B), by striking the  
6 period at the end of subparagraph (C) and inserting “,  
7 or”, and by adding at the end the following new subpara-  
8 graph:

9                   “(D) a national service educational award  
10           under subtitle D of title I of the National and  
11           Community Service Act of 1990.”.

12           (b) EXCLUSION OF DISCHARGE OF STUDENT LOAN  
13 DEBT.—Subsection (f) of section 108 of such Code is  
14 amended by adding at the end the following new para-  
15 graph:

16                   “(6) PAYMENTS UNDER NATIONAL SERVICE  
17           EDUCATIONAL AWARD PROGRAMS.—In the case of  
18           an individual, gross income shall not include any  
19           amount received under a national service educational  
20           award under subtitle D of title I of the National and  
21           Community Service Act of 1990 (42 U.S.C. 12601  
22           et seq.).”.

23           (c) EFFECTIVE DATE.—The amendments made by  
24 this section shall apply to taxable years ending after the  
25 date of the enactment of this Act.